

## ABSTRACT OF THE DISCLOSURE (New and Original)

Method of identification and quantitative analysis of alcohol(s) in a sample by mass spectrometry using stable isotope labeled internal standard is provided. Said internal standard is prepared by reaction of an authentic sample of said alcohol with a stable isotope labeled reagent, and is added to a sample containing said alcohol. Said alcohol in said sample is then quantitatively converted to a chemical compound of identical structure, except the stable isotope atoms, as that of said internal standard using a non-labeled reagent. Said sample is then extracted and the extract is analyzed by mass spectrometry. Identification and quantification of said alcohol are made from a plot of ion ratio of said converted alcohol to said internal standard versus alcohol concentration.